



2016 Preliminary Budget in Brief

AS SUBMITTED BY OFFICES AND DEPARTMENTS ON AUGUST 10, 2015

This document is compiled by the Budget Department staff and is a “brief” overview of the Lewis County 2016 Preliminary Budget. Our hope is this document will help the citizens of our county gain a better understanding of the services we provide along with the funding sources necessary to provide those services.

Prepared by:
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Becky Butler, Budget Analyst
Cheryl Millman, Budget Technician

2016 Board of County Commissioners

Edna J. Fund, First District

P.W. Schulte, Second District

Gary Stamper, Third District

COUNTY MISSION STATEMENT

“To preserve and enhance the quality of life in Lewis County through government leadership, service, education and administration”

This document is available on the county website www.lewiscountywa.gov for any questions concerning this document please contact Steve Walton, Budget Administrator at 360-740-1209

EXECUTIVE SUMMARY

Per RCW 36.40, this document provides an overview of the 2016 Preliminary Budget as submitted by the various county departments and elected offices. The preliminary figures do not include any request to exceed respective expenditure limitations provided to the Current Expense departments. Decisions will be made on those requests after all budget meetings are concluded. Any approved increase request will be added to the budget prior to adoption in December.

The following meetings will be held on the 2016 budget in the upcoming months.

- * October 5 at 10:00 a.m. - Public Hearing for Preliminary Budget
- * November 16 at 5:30 p.m. – Public presentation of Preliminary Budget
- * December 7 at 10:00 a.m. – Adoption of Final Budget

These meetings will be held at the Historic Courthouse in the Board of County Commissioners (BOCC) Hearing Room, located on the 2nd floor.

General Fund/Current Expense:

Revenues:

For 2016, the total anticipated revenue from Current Expense offices and departments is \$33,010,813, which is an increase of \$597,206 over the 2015 Adjusted Budget.

Year-end 2015 Current Expense revenue is estimated to total \$33,578,042. This is \$1.1million over the current 2015 adjusted budget and is largely due to sales tax coming in higher than anticipated. Other increases include unanticipated revenue such as County Assistance from the State.

Expenditures:

For 2016, preliminary expenditures for Current Expense are \$35,995,782, which is an increase of \$382,487 over the 2015 Adjusted Budget. Departments and offices within Current Expense were given a budget limitation amounting to a 1% increase over the 2015 Adopted Budget for operations (supplies, capital expenditures, etc.) plus increases related to salaries, benefits, and internal service fund rates. Requests for increases above the initial assigned limitation will be discussed with respective departments and offices during budget meetings, and if approved, will be included in the Final Budget.

Year-end 2015 expenditures are estimated to total \$34,238,009, a decrease of \$1.3 million from the 2015 Adjusted Budget of \$35,613,295. While various sources within the budget contribute to this expenditure decrease, the largest contributors stem from vacant budgeted positions and a decrease in indigent defense cost. This “savings” will rollover into the Current Expense fund balance for use in 2016.

Other Funds:

Revenues:

For 2016, the total anticipated revenue for various Other Funds is \$69,528,309, which is an increase of \$4.7 million compared to the 2015 Adjusted Budget. The increase in revenue is attributed to Federal Emergency Management Agency (FEMA) funded Public Works projects that have been, or will be completed in 2015 with the associated revenue anticipated to be received in 2016. Also, the Packwood Airport Runway project began in 2015 and is projected to continue through 2016. This project is primarily grant funded through the Federal Aviation Administration (FAA) with the associated revenue anticipated to be received in 2016.

The year-end projection for 2015 Other Funds revenue is currently estimated to be \$59,941,097, which is a decrease of \$4.8 million compared to the current 2015 adjusted budget. The decrease is mainly attributed to the Packwood Airport Runway Project, which was budgeted partially in 2015 and will now carry over to the 2016 budget year. This project accounts for \$1.6 million of the decrease. The balance of the decrease stems from Public Works Capital projects, which were budgeted in 2015, but will be partially received in 2016.

Expenditures:

For 2016, preliminary expenditures for Other Funds are budgeted for \$69,647,291, which is a decrease of \$1.6 million from the 2015 Adjusted Budget. The decrease stems from the reasons listed above, as well as other County Capital projects, and reduced vehicle replacement purchases made from the Equipment Replacement and Revolving (ER&R) Fund.

The 2015 year-end expenditures are estimated to total \$65,233,523. This is a decrease of \$6.0 million from the 2015 Adjusted Budget of \$71,307,447. This decrease in estimated expenditures is mainly associated with the non-completion of the Capital projects listed above along with economic development projects in the Distressed Counties Fund that will rollover into the 2016 budget year.

Revenues and expenditures will be reviewed again after the 3rd Qtr.

While this document is not all inclusive, it does provide a summary of the 2016 Preliminary Budget.

LEWIS COUNTY BUDGET Q&A

1- Q How much is the 2016 Preliminary Expenditure Budget?

A The total 2016 Preliminary Budget is \$105,643,073. The total budget is divided among two different fund categories: 1) the General Fund/Current Expense and, 2) Other Funds. The General Fund/Current Expense portion of the budget, which is the county's primary fund that accounts for current government operations, totals \$35,995,782. The Other Funds portion of the budget totals \$69,647,291. Other Funds include dollars that are restricted in the manner and/or purpose in which they can be spent either by RCW or grant guidelines, etc.

2- Q Where does the county get money to provide public services?

A The County gets revenue from a variety of sources.

Property taxes, sales taxes, real estate excise taxes, fuel taxes, and timber tax are the main sources of revenue. State and federal revenues are mainly grants from the state and federal government.

Other revenue sources include permit fees, court fines, payments for licenses, and other goods and services.

3- Q What is the Current Expense Fund?

A The Current Expense Fund, also referred to as the General Fund, is the county's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. Current Expense is comprised of 29 separate budgets and supports departments and offices such as the Board of County Commissioners (BOCC), Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the county, and many other activities for which another type of fund is not required.

4- Q What are Other Funds?

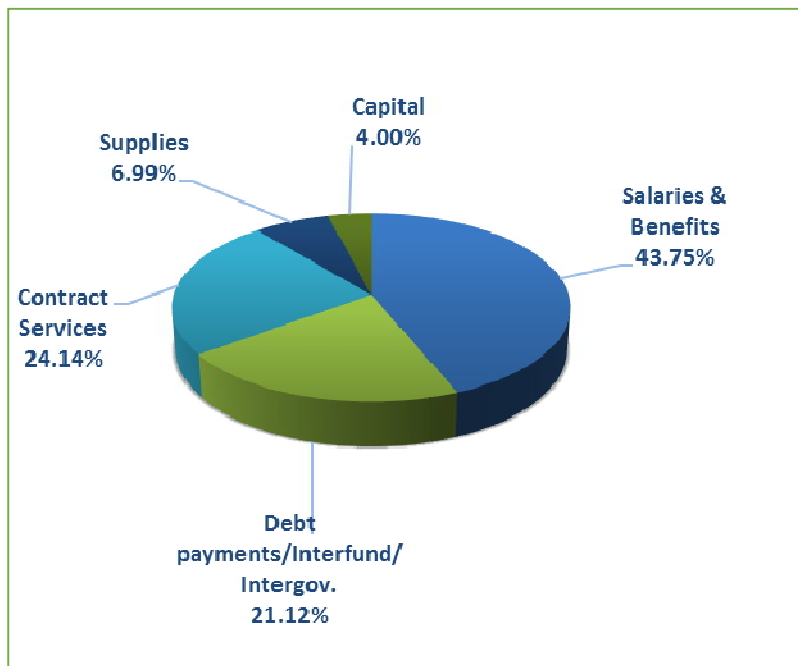
A Other Funds include dollars that are restricted in the manner and/or purpose in which they can be spent either by RCW or grant guidelines, etc. Herein lies the key distinction between these funds and funds in the Current Expense/General Fund. In the Other Funds category, there are 47 separate budgets that include special revenue, debt service, capital projects, enterprise, and internal service funds.

5- Q Where does the majority of the county budget go?

A Salaries and benefits: \$46,217,006.00

Professional services: \$25,501,560.00

County operating supplies and road maintenance costs including rock and fuel cost:
\$7,389,102.00



6- Q How much of the budget is spent on salaries and employee benefits?

A \$46,217,006 or 44% of the County Budget is estimated for Salaries and Benefits in 2016.

7- Q How many staff are employed by the county?

A There are 547.92 budgeted positions or FTE's for 2016, not including casual workers.

8- Q How is the budget developed?

- A State law establishes the general requirements of Lewis County's budget process. By law, many revenues must be spent in specific ways. This limits how the County can spend or cut costs to balance the budget. The Budget Department facilitates development of the budget. All department heads and elected officials develop and submit their budget requests by early August. After their requests are reviewed, the Budget Administrator submits a Preliminary Budget to the Board of Lewis County Commissioners (BOCC) in early September. From there, the BOCC meets with each department director and elected official to discuss their respective preliminary budgets. Two public hearings and one evening presentation are held prior to adoption of the Final Budget. Department and elected official preliminary budget requests are published in the local libraries and colleges. The Auditor's Office maintains legal responsibility and authority for overseeing and controlling the expenditure of money once it has been budgeted by the BOCC.

9- Q What opportunity do citizens have to influence the county budget?

- A Public meetings are held on the first Monday in October, Mid-November, and the 1st Monday in December and there is also an opportunity to comment on the budget during an evening presentation on November 16th at 5:30. The Board of County Commissioners meet at 10:00 A.M. every Monday morning except for holidays in the Historic Courthouse located at 351 NW North St. in Chehalis. Information is also available in the Budget Department located in the Historic Courthouse in Chehalis. For specific dates regarding the current year budget cycle please refer to the budget calendar on page 24 of this Document.

10- Q How is the county organized?

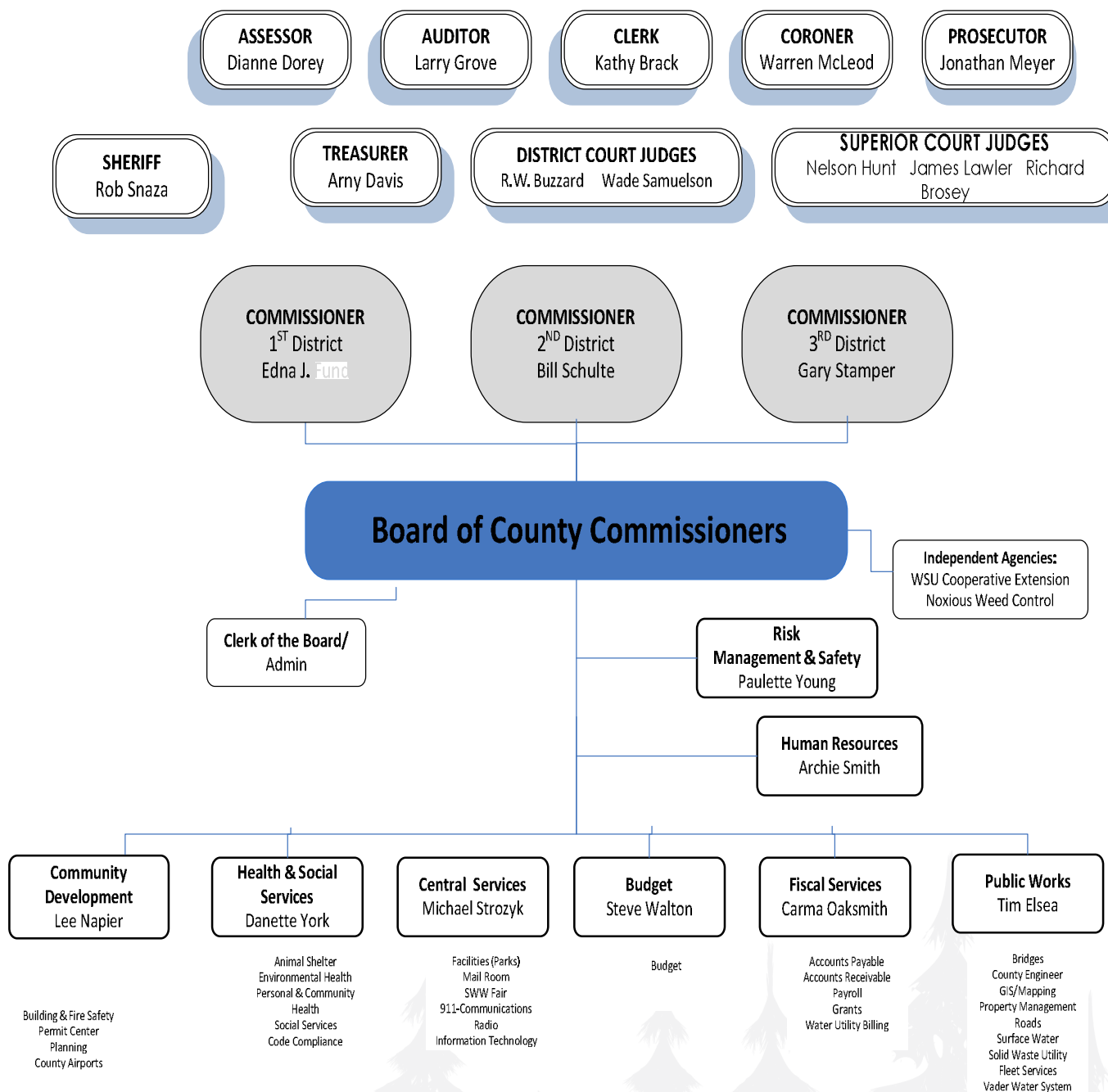
- A The voters of Lewis County elect 15 officials, including three county commissioners, three Superior Court judges, two District Court judges, an assessor, a treasurer, an auditor, a prosecuting attorney, a sheriff, a coroner and a county clerk.

The Board of County Commissioners (BOCC) hires directors and administrators to oversee the other non-elected departments: Budget, Community Development, Central Services which includes E-911 Communication, Facilities, Information Technology, and the Southwest Washington Fair. Other departments under the BOCC include Public Health and Environmental Services, Fiscal Services, Human Resources, Risk Management, Public Works, and Weed Control Services.

11- Q Is the County's budget balanced?

- A The County Budget is balanced using funds held in reserve as needed. The reserve fund is comprised of revenues received in previous years.

2015 Lewis County Organizational Chart



GUIDE TO LEWIS COUNTY GOVERNMENT

EDNA J. FUND, Commissioner
P.W. SCHULTE, Commissioner
GARY STAMPER, Commissioner

(360) 740-1120
(360) 740-1120
(360) 740-1120

The Board of County Commissioners is the general legislative authority for the county and, as such, approves the annual appropriations for all county functions. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulations of property division and land development.

DIANNE DOREY, Assessor

(360) 740-1111

The Assessor is responsible for the administration of state laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records regarding property ownership and value, legal descriptions and mapping are available to the public.

LARRY GROVE, Auditor

(360) 740-1156

The Auditor is responsible for examining all county financial transactions to ensure adequate coverage and proper reporting of expenditures for county funds, as well as completion of Financial Statements. The Auditor acts as county recorder and issues marriage licenses. The Auditor is a sales agent to the Dept. of Licensing for motor vehicles in the county and conducts all general and special elections while serving as the registrar of voters for the county.

KATHY BRACK, Clerk

(360) 740-1397

The County Clerk is the record management administrator and financial officer of the Superior Court for the county. The Clerk also acts as a quasi-judicial officer for the issuance of various documents, draws and maintains jury panels and collects statutory fees for litigations and fines.

WARREN McLEOD, Coroner

(360) 740-1376

The Coroner is responsible for providing autopsy services and lab and toxicology services for all necessary cases. The Coroner determines the cause of death, processes and signs the death certificate, responds to the scene of deaths within the county, conducts investigations, protects the decedent's property, locates the next of kin, and cooperates with public officials and law enforcement agencies.

WADE SAMUELSON, District Court Judge

(360) 740-1200

R.W. BUZZARD, District Court Judge

(360) 740-1200

The District Court is the lower level of the trial court system. District Court judges decide civil damage cases where the amount at issue is no more than \$75,000 and criminal cases that carry a maximum term of imprisonment of no more than one year.

JONATHAN MEYER, Prosecuting Attorney

(360) 740-1423

The Prosecuting Attorney prosecutes all criminal matters for Lewis County and serves as legal advisor to the county departments and officials. The Prosecutor reviews all county legal documents. The office administers the crime victim/witness assistance programs and provides support enforcement services for the state and receives state and federal reimbursement.

ROB SNAZA, Sheriff

(360) 740-1300

The Sheriff's Office is responsible for law enforcement, crime prevention, confinement of prisoners, the serving of civil and legal processes and emergency operations. The office is also responsible for traffic control on county roads, safe operations of watercraft on inland waters, and search and rescue.

RICHARD BROSEY, Superior Court Judge

(360) 740-1333

NELSON HUNT, Superior Court Judge

(360) 740-1333

JAMES LAWLER, Superior Court Judge

(360) 740-1333

Superior Courts are the highest-level trial courts. They are empowered to hear civil and felony criminal cases. The Superior Court has all administrative responsibilities for the Juvenile Court and Drug Court.

ARNY DAVIS, Treasurer**(360) 740-1115**

The Treasurer is custodian of all county money and investments. The Treasurer also serves as ex-officio Treasurer and Chief Investment Officer for other taxing and assessment districts and governmental entities. The Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which they act as Treasurer. The Treasurer manages cash flow and is responsible for managing debt service.

LEE NAPIER, Community Development Director**(360) 740-1232**

The Community Development Department manages the building permit process, provides for field inspection of construction and fire-related inspection, and includes activity related to planning. The department is also responsible for the operations of the Packwood and Ed Carlson Memorial Airports.

MICHAEL STROZYK, Central Services Director**(360) 740-1464**

The Central Services Department is responsible for the operation of the Facilities Division, the Southwest Washington Fair, and the Information Services Division. The department also operates the Communications Division and Radio, which supports county emergency fire and police needs for which other entities can contract for services.

DANETTE YORK, Health & Social Services Director**(360) 740-1148**

The Health and Social Services Department provides the administration for Public Health, the Animal Shelter, Veterans Relief, Social Services, and Code Compliance.

TIM ELSEA, Public Works Director**(360) 740-2660**

The Public Works Department is responsible for the County Road Fund including physical environment, road maintenance, road construction, and administration. This department is also responsible for the operations of the Solid Waste and Fleet Services Divisions.

CARMA OAKSMITH, Fiscal Administrator**(360) 740-1383**

The Fiscal Department is responsible providing fiscal services and grant administration to all departments under the BOCC.

STEVE WALTON, Budget Administrator**(360) 740-1209**

The Budget Department is responsible for the development and implementation of the county budget.

PAULETTE YOUNG, Risk & Safety Administrator**(360) 740-1279**

The Risk Management Department is responsible for the administration of the county's Risk Management Program and its various insurance programs.

ARCHIE SMITH, Human Resources Administrator**(360) 740-2747**

The Human Resources (HR) Department performs two centralized functions on behalf of the Board of County Commissioners (contract negotiations and oversight of the classification and compensation system) and basic HR assistance to all county offices and departments. The office also provides consultative services to departments on all HR issues.

FINANCIAL STRUCTURE OF COUNTY BUDGET

The Lewis County accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as a transfer.

The Lewis County budget is organized in a hierarchy of levels, each of which is defined below:

Fund	An accounting entity used to record the revenues and expenditures of a governmental unit, which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example Fund 121, the Community Development Fund, is designated for the purposes of planning, building and permitting projects in the county.
Department	Designates a major department of county operations, e.g., Central Services or Human Resources.
Program	A specific distinguishable line of work performed by the department, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Sheriff's Office.
Object	The appropriation unit (object of expenditure) is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased, e.g., salaries, supplies.

FUND DESCRIPTIONS:

GOVERNMENTAL FUND TYPES

General Fund/Current Expense – The General Fund is the county's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports departments and offices such as the BOCC, Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the county, and many other activities for which another type of fund is not required.

Special Revenue Funds – Special Revenue Funds are used to account for revenues, which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including federal and state grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. Examples of revenues that must be spent on specific purposes are restricted funds to be used for Roads, Community Development, Veterans Relief, Emergency Management, Public Health, etc.

Debt Service Funds – Debt Service Funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the Enterprise Funds.

Capital Project Funds – Capital Project Funds pay for major improvements and construction. Revenues for Capital Funds consist of contributions from operating funds, bond proceeds and Real Estate Excise Tax (REET). These revenues are usually dedicated to capital purposes and are not available to support operating costs.

PROPRIETARY FUND TYPES

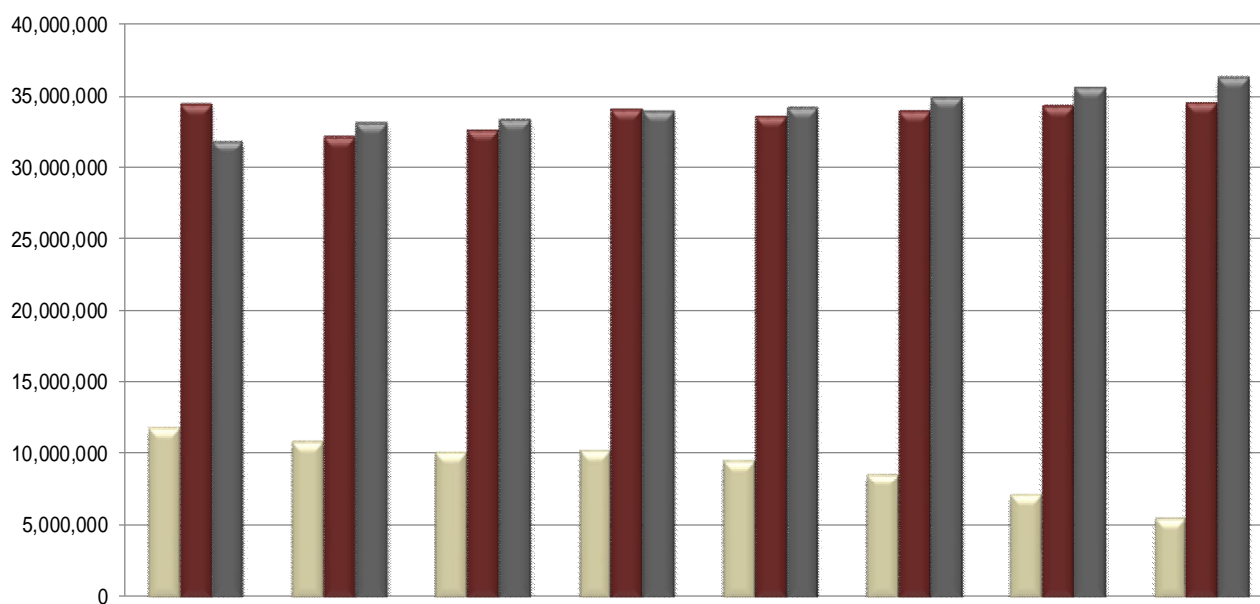
Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The county maintains Enterprise Funds to account for the operations of Solid Waste, Water/Sewer, and the Airports.

Internal Service Funds – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The county maintains Internal Service Funds to account for Information Technology, Fleet Management, Facilities, and Risk Management activities.

Fiduciary Funds - Fiduciary, or Trust Funds, are used to account for assets held by the county in a trustee capacity and cannot be used to support county operations or programs.

2016~2018 FINANCIAL FORECAST- Each year the county develops a future-year financial forecast for the General Fund. Previous years' actual data, current year-end estimates provided by Offices and Departments, and local economic indicators serve to help establish revenue and expenditure trends and the most accurate forecast possible. However, as with any financial forecast, past performance does not guarantee a future outcome. Table 1 below illustrates actual Current Expense fund balances, revenues, and expenditures from past years, 2015 year-end estimates, and projections for 2016 through 2018.

Table 1 - Projections for 2016 through 2018 are based on a 1% increase in revenue and a 2% increase in expenditures over the 2015 Estimated Year-End totals.



	2011 Actual	2012 Actual	2013 Actuals	2014 Actuals	2015 Estimated Year End	2016 Forecast	2017 Forecast	2018 Forecast
Beg. Fund Balance	9,255,566	11,786,942	10,753,889	10,059,805	10,221,825	9,561,858	8,552,912	7,184,648
Revenue	34,385,733	32,139,601	32,688,758	34,094,064	33,578,042	33,913,822	34,252,961	34,595,490
Expenditures	31,854,357	33,172,654	33,382,843	33,932,043	34,238,009	34,922,769	35,621,225	36,333,649
Ending Fund Balance	11,786,942	10,753,889	10,059,805	10,221,825	9,561,858	8,552,912	7,184,648	5,446,489
Change in Reserves	2,531,376	-1,033,053	-694,085	162,021	-659,967	-1,008,947	-1,368,264	-1,738,159

GENERAL FUND REVENUE

The following table shows revenues by office/department. Most Current Expense revenue is collected by the Treasurer's Office. The revenue, which is directly related to offices and departments is also shown.

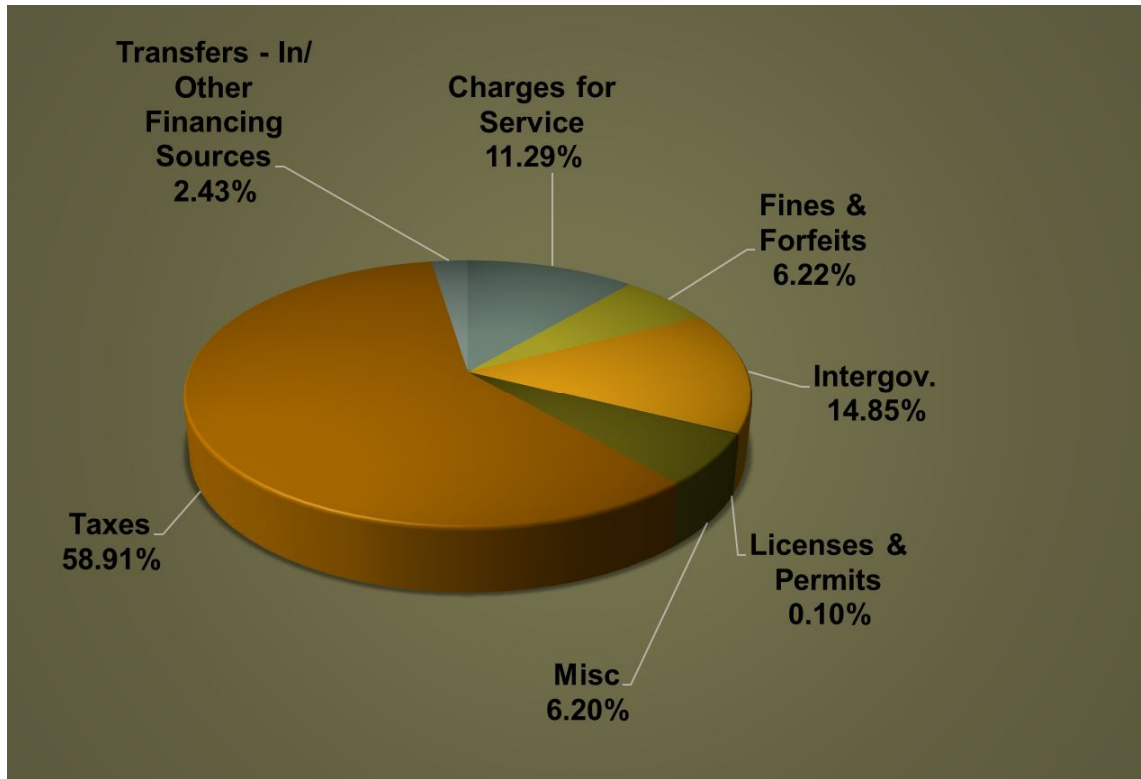
REVENUE						
		2015 Estimated			2016 Prelim	2015 Est. Year
Fund/Dept.	General Fund Dept. Name	2013	2014	Year End	Budget	End vs. 2016 Prelim
001-000	Non-Departmental	-				-
001-101	Board of County Commissioners	615,908	615,666	614,170	614,115	(55)
001-102	Auditor	664,769	561,048	571,442	574,462	3,020
001-103	*Auditor - Elections	116,822	85,157	159,080	147,010	(12,070)
001-104	Assessor	1,631	1,482	1,615	1,500	(115)
001-105	Board of Equalization	-	-	-	-	-
001-106	Treasurer	23,901,937	25,579,264	25,212,257	24,746,552	(465,705)
001-107	Clerk	672,051	712,878	630,265	632,938	2,673
001-108	Superior Court	33,062	36,802	21,984	18,604	(3,380)
001-109	District Court	1,720,939	1,730,652	1,810,666	1,821,550	10,884
001-110	**Prosecuting Attorney	963,834	668,821	647,323	642,272	(5,051)
001-112	Self Insurance	88,593	94,600	96,266	99,159	2,893
001-114	Public Defense/Trial Ct Improve	254,762	259,194	254,400	254,400	-
001-115	Civil Service	490	340	300	300	-
001-116	Disability Board	-	-	-	-	-
001-117	State Examiner	-	-	-	-	-
001-118	WACO & WASC	-	-	-	-	-
001-120	Human Resources	104,933	110,641	107,747	105,472	(2,275)
001-121	Fiscal	554,926	637,643	520,794	436,773	(84,021)
001-122	Boundary Review Board	100	250		-	-
001-123	Central Services	100,000	100,530	100,000	100,000	-
001-201	***Sheriff	281,040	272,225	360,117	401,911	41,794
001-202	Jail	1,800,775	1,801,057	1,485,583	1,581,400	95,817
001-203	Juvenile	591,338	559,651	575,080	585,560	10,480
001-302	Weed Control	58,318	72,125	42,791	44,318	1,527
001-303	Air Pollution	-	-	500	550	50
001-304	Animal Shelter	124,879	139,127	268,373	133,000	(135,373)
001-601	Coroner	16,229	35,279	73,628	44,785	(28,843)
001-701	WSU Extension	21,422	19,631	23,934	24,182	248
001-901	Transfers	-			-	-
	Total General Fund Revenue	32,688,758	34,094,064	33,578,315	33,010,813	(567,502)

*Fluctuations in the revenue in the Auditor - Elections department from year to year is based on the timing of the Elections

**Decrease in revenue in the Prosecutors department after 2013 is due to the reduction of charged services to other county departmer

***Increase in the Sheriff revenue in 2016 is due to increased contract services to small cities in Lewis County

REVENUE - GENERAL FUND BY TYPE



This chart shows the % of revenue for Current Expense by type.

- Taxes cover 58.9% of the operating costs. This revenue remains relatively flat.
- There is a property tax growth limitation of 1% from the previous year.
- Miscellaneous revenue, which is mainly interest, has decreased by millions during the recession as interest rates have dropped significantly.

EXAMPLES OF REVENUE BY TYPE:

Taxes:	Property, sales, timber
License and Permit:	Marriage licenses, motor vehicle licenses and election fees
Intergovernmental:	Grants and pass through revenue for specific programs
Charges for Services:	Funds paid for services rendered to outside agencies, the largest of which is contract prisoner care
Fines and Forfeitures:	Mainly funds collected by District Court
Miscellaneous Revenue:	Interest on investments, interest on late payments
Other Financing Sources:	Forest Board Yield revenue

GENERAL FUND EXPENDITURES

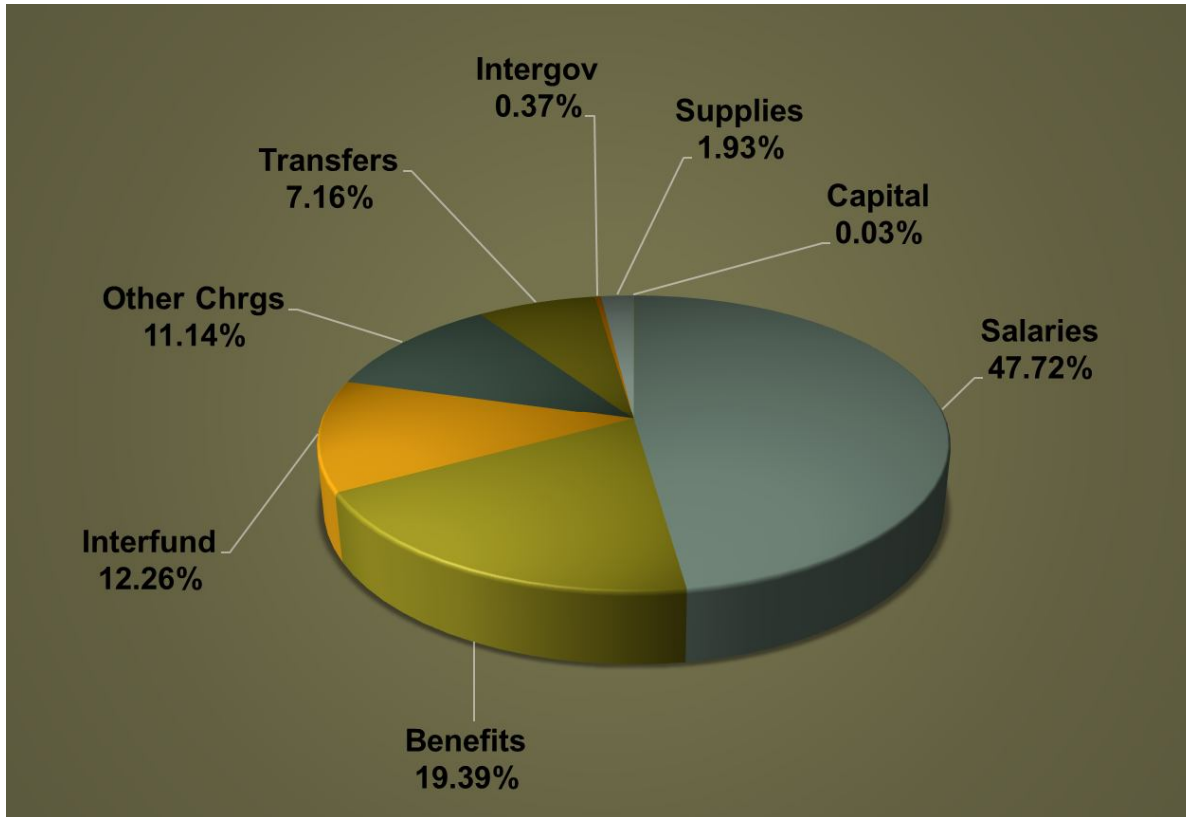
The following table shows expenditures by office/department.

EXPENDITURES						
Fund/Dept.	General Fund Dept. Name	2013	2014	2015 Estimated Year End	2016 Prelim Budget	2015 Est. Year End vs. 2016 Prelim
001-000	Non-Departmental	-				-
001-101	*Board of County Commissioners/Budget	584,252	640,228	916,004	930,799	14,795
001-102	Auditor	1,153,183	1,249,016	1,231,062	1,239,500	8,438
001-103	Auditor - Elections	252,757	282,793	299,669	299,500	(169)
001-104	Assessor	1,623,595	1,583,627	1,732,059	1,716,100	(15,959)
001-105	Board of Equalization	9,673	10,211	13,594	15,242	1,648
001-106	Treasurer	767,677	813,380	795,991	809,893	13,902
001-107	Clerk	1,023,918	1,094,403	1,045,206	1,144,580	99,374
001-108	Superior Court	1,208,075	1,262,555	1,258,438	1,297,000	38,562
001-109	District Court	1,580,382	1,565,753	1,631,080	1,767,500	136,420
001-110	Prosecuting Attorney	2,707,300	2,824,225	2,866,030	3,088,600	222,570
001-112	Self Insurance	191,866	199,622	205,342	206,799	1,457
001-114	Public Defense/Trial Ct Improve	1,316,428	1,200,726	1,009,932	1,262,900	252,968
001-115	Civil Service	12,452	25,378	16,256	16,202	(54)
001-116	Disability Board	-	-	1,800	1,800	-
001-117	State Examiner	33,098	25,003	40,000	40,000	-
001-118	WACO & WASC	22,824	23,842	23,843	27,000	3,157
001-120	Human Resources	204,396	214,989	249,500	249,500	-
001-121	Fiscal	884,438	860,256	673,736	698,000	24,264
001-122	Boundary Review Board	2,731	6,451	-	6,537	6,537
001-123	Central Services	139,410	144,380	148,802	149,567	765
001-201	Sheriff	6,693,707	6,866,817	6,944,723	7,209,300	264,577
001-202	Jail	6,319,817	6,391,738	6,419,168	7,022,860	603,692
001-203	Juvenile	2,877,213	2,913,647	2,995,891	3,034,000	38,109
001-302	Weed Control	155,733	178,080	163,352	172,400	9,048
001-303	Air Pollution	14,486	14,444	14,539	15,000	461
001-304	Animal Shelter	321,038	351,413	348,805	346,500	(2,305)
001-601	**Coroner	369,884	419,485	472,825	413,200	(59,625)
001-701	WSU Extension	209,674	216,535	225,436	239,576	14,140
001-901	Transfers	2,702,835	2,553,046	2,494,926	2,575,927	81,001
	Total General Fund Expenditures	33,382,843	33,932,043	34,238,009	35,995,782	1,757,773

* Increase in expenditures for the Board of County Commissioners due to the budget staff moving under the BOCC from fiscal services

** Increase in Coroner expenditures in 2015 are cost associated with the Paul Coverdell Grant

EXPENDITURES – GENERAL FUND BY TYPE

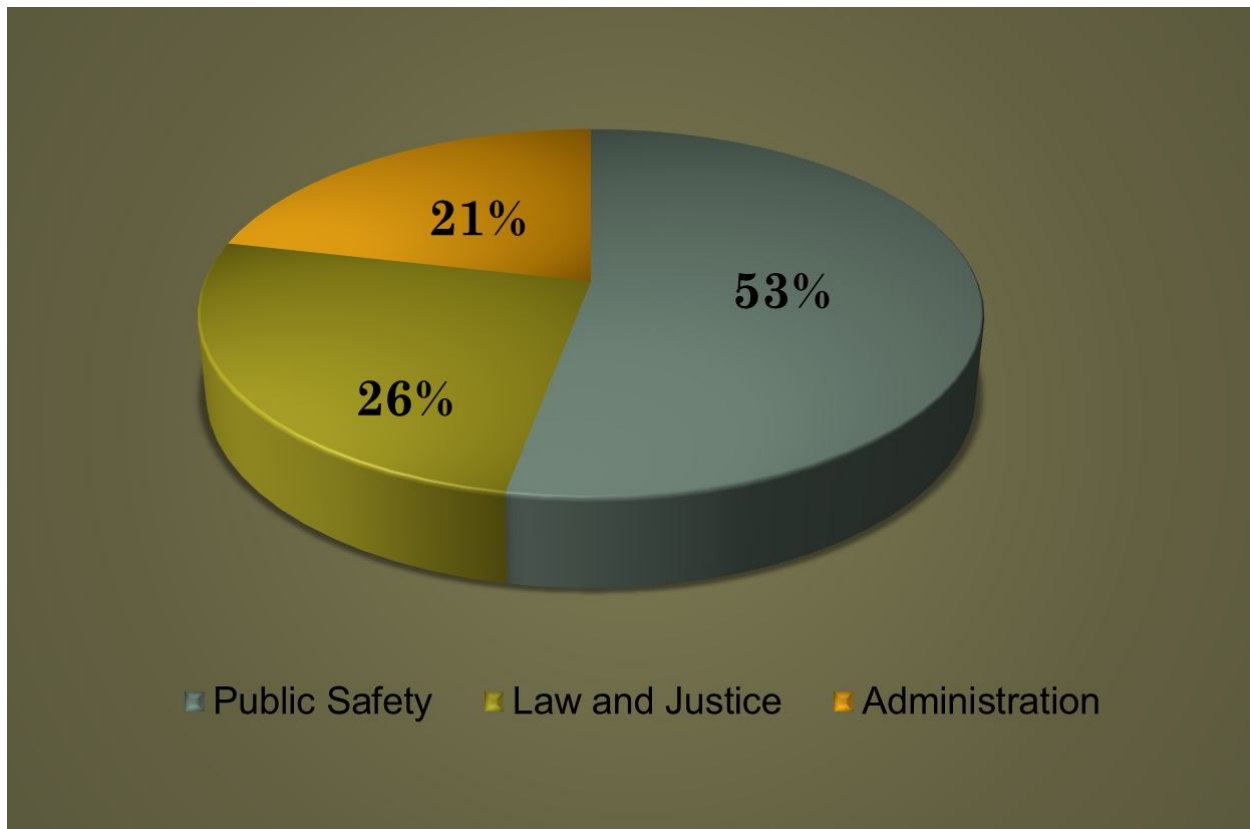


Salaries and benefits make up 67.1% of the Current Expense budget

EXAMPLES OF EXPENDITURE BY TYPE:

Salaries:	Salary, wages, overtime and extra help (casual)
Benefits:	FICA, health, industrial insurance and retirement
Supplies:	Office and operating supplies, small tools and minor equipment
Professional Services:	Communication, travel, advertising, operating rentals, insurance, utilities, and repairs and maintenance
Intergovernmental:	Payments made to outside agencies for dispatch fees, Washington State Patrol scale certifications, reimbursement payments for WSU extension
Capital:	Copiers, printers
Inter-fund:	Payments made to Internal Service Funds. (Information Technology, Facilities, Fleet Services, Fiscal, Human Resources and Risk)
Transfers:	Transfers to Public Health, Emergency Management, Community Development, etc.

EXPENDITURES – GENERAL FUND BY FUNCTION



This graph shows the type of Current Expense functions performed by the county and the cost percentage for each function.

Combined Law and Justice and Public Safety uses 79% of the operating fund budget

EXAMPLES OF EXPENDITURES BY FUNCTION:

Public Safety:	Sheriff, Jail, Juvenile Detention and Civil Service
Law and Justice:	Superior and District Court, Clerk's Office, Prosecuting Attorney's Office, Indigent Defense
Administration:	BOCC, Auditor, Treasurer, Assessor, Risk, Central Services Administration, Budget/Fiscal Services, Human Resources, Weed Control & WSU

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OTHER FUNDS REVENUE

The following table shows revenue by Fund.

REVENUE						
Fund #	Fund Description	2013	2014	2015 Estimated Year End	2016 Prelim Budget	2015 Est. Year End vs. 2016 Prelim
101	Emergency Mgmt.	302,472	227,599	269,143	268,913	(230)
103	Veterans Relief	168,122	171,990	164,125	159,525	(4,600)
104	Social Service	3,124,912	2,764,865	2,836,831	2,504,763	(332,068)
105	Law Library	73,877	69,588	64,000	67,000	3,000
106	SWW Fair	898,923	1,041,653	1,104,238	939,850	(164,388)
107	Communications	2,450,429	2,559,155	2,590,527	2,668,631	78,104
108	Treasurer's O&M	143,805	158,943	144,460	144,800	340
109	Drug Control	21,660	24,942	22,182	20,000	(2,182)
110	CD-MH-TC (Mental Health Tax Fund)	1,098,763	1,195,232	1,210,111	1,210,000	(111)
113	Self Insurance	3,779	3,988	3,650	3,650	-
117	*Roads	22,694,411	20,691,795	20,533,639	27,682,767	7,149,128
121	Community Development	2,101,768	1,670,441	1,610,337	1,627,300	16,963
122	Flood Authority	193,422	383,513	196,775	310,775	114,000
123	Forest Counties	12	-	-	-	-
125	Chehalis River Basin Sub Zone Dist.	15,000	47,000	32,000	27,000	(5,000)
126	Cowlitz River Basin Sub Zone	-	-	-	-	-
128	Paths & Trails	16,509	15,768	13,204	13,881	677
130	Distressed Counties	1,007,572	1,102,058	1,176,700	1,167,000	(9,700)
132	E-Reet Technology	30,886	17,848	12,000	12,000	-
137	Victim Witness	-	85,472	86,459	86,600	-
138	Dispute Resolution	48,870	44,809	39,431	40,600	1,169
140	Com Dev Block Grant	-	-	-	-	-
150	Grant Award	43,656	36,507	39,194	35,000	(4,194)
158	Election Reserve	20,536	6,702	9,191	6,880	(2,311)
159	Auditor's O&M	121,096	97,316	97,077	104,400	7,323
160	Criminal Drug Invt Trust	65,206	96,139	33,153	20,200	(12,953)
162	Sheriff's Airplane	38,000	-	-	-	-
165	Gambling & Fraud Enforcement	63	(2)	-	-	-
190	Public Health	2,403,653	2,537,457	2,523,440	2,356,148	(167,292)
197	SWWF Cumulative Reserve	0	0	-	-	-
198	Tourism Promotion	253,186	282,440	275,300	275,250	(50)
199	Senior Services	480,425	474,417	565,217	631,639	66,422
	Total Special Revenue Funds	37,821,014	35,807,635	35,652,384	42,384,572	6,732,047
204	1999 Debt Service	6	-	-	-	-
205	Debt Service	526,006	519,453	517,053	523,943	6,890
209	Bond Redemption	456,815	443,925	443,775	447,525	3,750
210	Bond Redemption-CC Airport	316,206	316,206	316,207	316,207	-
211	2011 Debt Service -Vader	-	15,847	7,972	15,336	7,364
212	2012 Debt Service	716,401	711,150	711,450	711,550	100
	Total Debt Service Funds	2,015,434	2,006,581	1,996,457	2,014,561	18,104

*Increase in 2016 Road revenue is a due to completed FEMA projects

OTHER FUNDS REVENUE- CONTINUED

Fund #	Fund Description	2013	2014	2015 Estimated Year End	2016 Prelim Budget	2015 Est. Year End vs. 2016 Prelim
301	Land Acquisition	51,156	10,554	103,700	52,575	(51,125)
306	Vader Water System Improvements	35,822	12,676	35,485	-	(35,485)
310	Capital Facilities Plan	2,386,953	2,459,504	2,440,004	2,254,636	(185,368)
	Total Capital Funds	2,473,931	2,482,734	2,579,189	2,307,211	(271,978)
401	Solid Waste	2,262,567	2,236,168	2,203,411	2,251,472	48,061
405	Packwood Airport	14,735	91,410	229,000	3,452,500	3,223,500
407	South County Airport	265,616	261,600	197,050	348,050	151,000
410	Water/Sewer	93,702	47,201	26	49	23
415	Solid Waste Disp Dist #1	4,853,924	5,241,679	5,271,799	5,346,650	74,851
420	Vader Water System Utility	-	235,521	290,000	290,000	-
	Total Enterprise Funds	7,490,544	8,113,579	8,191,286	11,688,721	3,497,435
*501	ER&R	4,929,820	5,934,405	4,080,633	3,689,992	(390,641)
505-178	Risk Mgmt. - General Liability	1,353,226	1,335,937	1,110,884	938,112	(172,772)
505-179	Risk Mgmt. - ADA	-	-	-	-	-
505-181	Risk Mgmt. - Unemployment	100,739	5,853	4,948	5,700	752
505-182	Risk Mgmt. - LEOFF 1 PRB	49,225	110,307	104,830	104,770	(60)
505-184	Risk Mgmt. - Auto Phys Damage	302,676	280	-	170	170
506	Pits & Quarries	565,514	374,603	800,000	800,000	-
507	Facilities	3,149,446	3,084,699	3,016,935	3,012,877	(4,058)
510	County Insurance	399,067	388,721	469,957	650,834	180,877
540	Information Technology	1,764,570	1,950,886	1,933,594	1,930,789	(2,805)
	Total Internal Service Funds	12,614,283	13,185,692	11,521,781	11,133,244	(388,537)
	Totals Other Funds Revenue	62,415,206	61,596,221	59,941,097	69,528,309	9,587,071

*The 2014 increase in revenue for Fund 501 is due to insurance recoveries for the Area 7 Road Shop, which was destroyed by a fire in March of 2013. Insurance funds will be used for the replacement of equipment and costs related to the construction of the new building.

OTHER FUNDS EXPENDITURES

The following table shows expenditures by Fund.

EXPENDITURES						
Fund #	Fund Description	2013	2014	2015 Estimated Year End	2016 Prelim Budget	2015 Est. Year End vs. 2016 Prelim
101	Emergency Mgmt.	289,818	248,581	349,448	328,913	(20,535)
103	Veterans Relief	150,031	152,047	187,928	190,167	2,239
104	Social Service	3,016,848	2,643,025	2,584,023	2,485,818	(98,205)
105	Law Library	73,758	69,273	67,079	67,337	258
106	SWW Fair	937,252	1,065,670	1,069,263	956,788	(112,475)
107	Communications	2,657,850	2,811,238	2,760,882	2,736,657	(24,225)
108	Treasurer's O&M	97,536	110,113	114,548	117,785	3,237
109	Drug Control	21,120	-	25,000	25,000	-
110	CD-MH-TC (Mental Health Tax Fund)	627,695	1,036,900	1,381,773	1,358,878	(22,895)
113	Self Insurance	-	-	-	-	-
117	Roads	22,828,289	26,329,852	25,172,488	27,107,205	1,934,717
121	Community Development	2,036,121	1,546,415	1,601,921	1,682,335	80,414
122	Flood Authority	193,135	383,514	196,776	310,775	113,999
123	Forest Counties	46,285	3,529	-	-	-
125	Chehalis River Basin Sub Zone Dist.	9,063	38,710	35,000	35,000	-
126	Cowlitz River Basin Sub Zone	-	-	-	-	-
128	Paths & Trails	-	-	-	-	-
130	Distressed Counties	487,555	1,370,778	1,005,000	1,478,000	473,000
132	E-Reet Technology	11,178	-	-	8,633	8,633
137	Victim Witness	-	66,623	67,000	67,000	-
138	Dispute Resolution	49,536	49,336	39,431	39,431	-
140	Com Dev Block Grant	-	0	-	-	-
150	Grant Award	32,790	28,535	35,718	36,683	965
158	Election Reserve	48,923	11,013	10,647	2,000	(8,647)
159	Auditor's O&M	139,873	151,033	108,009	103,887	(4,122)
160	Criminal Drug Inv't Trust	21,488	60,084	93,114	100,000	6,886
162	Sheriff's Airplane	43,664	-	-	-	-
165	Gambling & Fraud Enforcement	55,978	-	-	-	-
190	Public Health	2,348,840	2,461,289	2,522,978	2,498,634	(24,344)
197	SWWF Cumulative Reserve	-	-	-	-	-
198	Tourism Promotion	353,117	302,476	315,518	315,000	(518)
199	Senior Services	411,234	579,015	634,985	631,639	(3,346)
	Total Special Revenue Funds	36,988,977	41,519,049	40,378,529	42,683,565	2,305,036
204	1999 Debt Service	4,190	-	-	-	-
205	Debt Service	525,998	519,750	518,053	524,943	6,890
209	Bond Redemption	452,924	444,225	444,775	448,525	3,750
210	Bond Redemption-CC Airport	316,206	316,206	316,707	316,707	-
211	2011 Debt Service -Vader	-	-	22,029	15,367	(6,662)
212	2012 Debt Service	715,701	711,452	712,450	712,550	100
	Total Debt Service Funds	2,015,019	1,991,633	2,014,014	2,018,092	4,078

*Changes in Road fund expenditures are dependent on project completion and may be rolled to future years

OTHER FUNDS EXPENDITURES CONTINUED

Fund #	Fund Description	2013	2014	2015 Estimated Year End	2016 Prelim Budget	2015 Est. Year End vs. 2016 Prelim
301	Land Acquisition	82,546	481,381	282,733	247,200	(35,533)
306	Vader Water System Improvements	35,823	12,678	35,485	-	(35,485)
310	Capital Facilities Plan	1,427,188	2,070,592	2,377,438	1,387,618	(989,820)
	Total Capital Funds	1,545,557	2,564,651	2,695,656	1,634,818	(1,060,838)
401	Solid Waste	2,157,128	2,204,892	2,270,821	2,173,872	(96,949)
405	Packwood Airport	40,823	68,295	173,027	3,458,058	3,285,031
407	South County Airport	359,710	383,743	143,741	344,677	200,936
410	Water/Sewer	96,426	32,871	1,690	72,087	70,397
415	Solid Waste Disp Dist. #1	5,303,475	5,397,970	5,419,487	5,540,876	121,389
420	Vader Water System Utility	-	270,665	295,872	289,765	(6,107)
*	Total Enterprise Funds	7,957,562	8,358,436	8,304,638	11,879,335	3,574,697
**501	ER&R	4,112,117	4,068,950	4,046,848	3,697,915	(348,933)
505-178	Risk Mgmt. - General Liability	421,802	929,160	1,059,481	940,975	(118,506)
505-179	Risk Mgmt. - ADA	-	-	-	-	-
505-181	Risk Mgmt. - Unemployment	79,003	135,990	75,000	135,000	60,000
505-182	Risk Mgmt. - LEOFF 1 PRB	120,248	276,841	300,000	350,000	50,000
505-184	Risk Mgmt. - Auto Phys Damage	188,726	8,917	-	-	-
506	Pits & Quarries	512,600	404,334	800,000	800,000	-
507	Facilities	3,058,971	3,185,933	3,091,793	2,996,256	(95,537)
510	County Insurance	478,051	465,516	484,330	580,546	96,216
540	Information Technology	1,806,902	1,848,733	1,983,234	1,930,789	(52,445)
	Total Internal Service Funds	10,778,420	11,324,374	11,840,686	11,431,481	(409,205)
	Totals Other Funds Expenditures	59,285,536	65,758,143	65,233,523	69,647,291	4,413,768

*Expenditures in 2013 and 2014 and for some Enterprise and Internal Service Funds included adjustments for capital expenditures and depreciation.

**The 2014 increase in expenditures for Fund 501 is due to the cleanup at the Area 7 Road Shop, which was destroyed by a fire in March of 2013. This includes replacement of equipment and costs related to the construction of the new building.

STAFFING CHANGES

Fund/Dept.	General Fund Dept. Name	2011	2012	2013	2014	2015	2016	Change 2015 to 2016
001-101	*Commissioners/Budget	5.00	5.00	6.00	6.00	9.00	9.00	-
001-102	Auditor	13.00	14.00	14.00	14.00	14.00	14.00	-
001-103	Auditor - Elections	2.00	2.00	2.00	2.00	2.00	2.00	-
001-104	Assessor	18.54	18.02	18.42	17.90	17.90	18.00	0.10
001-106	Treasurer	8.00	8.00	8.00	8.00	8.00	8.00	-
001-106	Clerk	13.00	13.00	14.00	14.00	15.00	15.00	-
001-107	Superior Court	10.00	8.70	8.60	8.60	8.60	8.60	-
001-109	District Court	16.00	16.00	16.00	15.00	14.00	14.00	-
001-110	Pros Attorney	27.00	26.00	26.50	27.50	26.50	27.00	0.50
001-112	Self-Insurance	2.00	2.00	2.00	2.00	2.00	2.00	-
001-115	Civil Service	0.40	0.40	0.40	0.40	0.40	0.40	-
001-120	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	-
001-121	Fiscal Services	10.00	10.00	11.00	11.00	9.00	9.00	-
001-123	Central Services	1.00	1.00	1.00	1.00	1.00	1.00	-
001-201	Sheriff	54.17	53.75	54.00	54.00	54.00	54.50	0.50
001-202	Jail	55.42	54.50	54.50	54.50	55.00	55.00	-
001-203	Juvenile	29.28	29.28	29.33	30.10	30.10	30.18	0.08
001-302	Weed Control	1.00	1.00	1.00	1.00	1.00	1.00	-
001-304	Animal Shelter	3.20	3.18	3.18	3.32	3.35	3.35	-
001-601	Coroner	2.00	1.50	1.50	1.50	2.00	2.00	-
001-701	WSU Extension	1.10	1.10	1.28	1.48	1.60	1.60	-
	Total General Fund	274.11	270.43	274.71	275.30	276.46	277.63	1.18

Fund/Dept.	Fund Description	2011	2012	2013	2014	2015	2016	Change 2015 to 2016
101	Emergency Management	3.00	2.50	2.50	2.50	2.50	2.00	(0.50)
103	**Veterans Relief	-	-	-	-	-	0.65	0.65
104	Social Services	6.20	5.35	5.75	5.61	5.68	4.83	(0.85)
106	SWW Fair	3.75	2.75	2.75	2.75	3.50	3.50	-
107	Communications	25.00	26.00	26.00	26.00	26.00	26.00	-
108	Treasurer's O&M	1.00	1.00	1.00	1.00	1.00	1.00	-
110	CD-MH-TC	-	3.25	4.55	4.55	4.55	5.05	0.50
117	Roads	117.80	116.90	116.80	117.80	118.40	119.48	1.08
121	Community Development	14.50	14.50	14.00	14.00	15.00	15.00	-
159	Auditors O&M	0.60	0.60	0.60	0.60	0.60	0.60	-
165	***Gambling and Fraud Enforcement	1.58	1.50	-	-	-	-	-
190	Public Health	20.82	21.73	22.73	22.64	21.90	22.53	0.63
199	Senior Services	-	-	3.96	5.62	5.71	5.73	0.02
401	Solid Waste Utility	16.35	16.35	16.35	16.35	16.35	16.35	-
407	South County Airport	0.75	0.75	0.75	0.75	0.75	0.75	-
410	Water & Sewer	0.80	2.05	2.15	2.15	1.00	1.00	-
420	Vader Water Utility					1.55	1.47	(0.08)
501	Equipment Rental	12.10	11.35	11.35	11.35	11.35	11.35	-
507	Facilities	16.00	17.00	17.00	18.00	18.00	19.00	1.00
540	Information Technology	12.00	12.00	12.00	12.00	13.00	14.00	1.00
	Total Other Funds	252.25	255.58	260.24	263.67	266.84	270.29	3.45
	Total All Funds	526.36	526.01	534.95	538.97	543.30	547.92	4.63

Total does not include part time or casual employees

*Increase of 3 employees in 2015 is due to budget departments staff moving under the BOCC

**Created a part time position for the Veterans Relief Fund in 2016, previously a contract employee

***The Gambling Enforcement Fund is no longer in use

BUDGET CALENDAR

FOR AMENDING THE 2015 AND SETTING THE 2016 BUDGET

Dates	Day	Action
March 30	Monday	1st 2015 Budget Amendment Hearing (Board Hearing Room, 10:00 am, located on the 2 nd floor of the Historic Courthouse)
June 5	Friday	Internal Service Rates submitted to Budget Dept.
June 17	Wednesday	Discuss budget request memo & Budget Instructions at Executive Steering Committee (ESC) meeting
June 29	Monday	2 nd 2015 Budget Amendment Hearing (Board Hearing Room, 10:00 am, located on the 2 nd floor of the Historic Courthouse)
July 13	Monday	Budget request memo and Budget Worksheets distributed to Offices/Depts.
July		Budget Training Classes for preparers - as requested
August 10	Monday	Offices/Depts. submit 2016 Preliminary Budgets to Budget Dept.
August 10	Monday	Recommended Six Year Transportation Improvement Plan (TIP) due to the BOCC
September 1	Tuesday	Budget Dept. submits Preliminary Budgets to BOCC and Auditor
September 28	Monday	3 rd 2015 Budget Amendment Hearing (Board Hearing Room, 10:00 am, located on the 2 nd floor of the Historic Courthouse)
September 23	Wednesday	2016 Preliminary Budget distributed to libraries, colleges, and Offices/Depts.
Sep-Oct		Budget meetings between Offices/Depts. and BOCC
October 5	Monday	First Hearing, 2016 Preliminary Budget (Board Hearing Room, 10:00 am, 2 nd floor of Historic Courthouse)
November 16	Monday	Adoption of the STIP
November 16	Monday	Public Presentation for the 2016 Preliminary Budget (Board Hearing Room, 5:30 pm, 2 nd floor of Historic Courthouse)
December 7	Monday	Second Hearing and Adoption of the 2016 Final Budget (Board Hearing Room, 10:00 am, 2 nd floor of Historic Courthouse)
December 21	Monday	2015 Year-end Budget Amendment Hearing (Board Hearing Room, 10:00 am, located on the 2 nd floor of the Historic Courthouse)

Terms: Preliminary Budget

The budget developed by offices and departments and submitted to the Budget Dept., noticed, published, and presented for final adoption

Final Budget

The budget as adopted at public hearing and set for the following calendar year

ESC

Executive Steering Committee

STIP

Six-Year Transportation Improvement Program

Budget Amendments may be added during the year when the BOCC feels they are necessary.

For questions regarding this calendar please contact the Lewis County Budget Dept.

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Becky Sisson at 740-1198 email: becky.sisson@lewiscountywa.gov

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